

The Commissioner is hereby authorized to charge to the deposit account the amount of \$310.00 for filing the Notice of Appeal. The Commissioner is also authorized to charge any additional fees which may be required, or credit any overpayment, to our Deposit Account No. 50-1273.

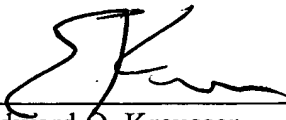
Respectfully submitted,

BROBECK, PHLEGER & HARRISON LLP

Date:

1/12/01

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